

**DESCRIPTION OF SERVICES**

The Commissioner of the Revenue is responsible to the citizens of the County for the assessment of personal property, public utilities, and bank franchise taxes, as well as the processing of business licenses. The Commissioner also assists in the real estate assessments process by handling land transfers, updating records, taking applications from those who qualify for tax relief for the elderly and handicapped, preparing the Land Book, and meeting other State requirements. In addition, the Commissioner is responsible for assisting taxpayers in filing State Income Tax returns and in reviewing those returns for the State of Virginia.

**BUDGET SUMMARY**

	FY 98 Budget	FY 99 Budget	FY 00 Budget
Personnel	\$ 340,898	\$ 362,302	\$ 379,525
Operating	28,446	56,800	57,125
Capital	7,000	19,300	5,000
Total	\$ <u>376,344</u>	\$ <u>438,402</u>	\$ <u>441,650</u>

**PERSONNEL**

Full-time Personnel	10	10	10
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**WORKLOAD INDICATORS**

	FY 98 Projected	FY 99 Projected	FY 00 Projected
Income Tax Returns Processed	13,950	14,400	14,800
Business Licenses	2,700	2,800	2,900

**BUDGET COMMENTS**

The FY 1999 budget increases by 14.7 percent to accommodate the annual maintenance and training costs associated with the new software for semiannual billing, which was implemented in FY 1998. Increases in the salaries of the Commissioner and his staff are offset to some degree by additional State funds. The State Compensation Board is expected to contribute \$117,600 in FY 1999 and \$121,128 in FY 2000 towards the cost of this office, paying for approximately 27 percent of expenditures. The County's net cost will therefore be \$320,802 in FY 1999, and \$320,522 in FY 2000.

**MEMO**

<u>Net County Funding:</u>	FY 98 Budget	FY 99 Budget	FY 00 Budget
Total Budget	\$ 376,344	\$ 438,402	\$ 441,650
State/Other Revenue	(112,000)	(117,600)	(121,128)
Net County Funding	\$ <u>264,344</u>	\$ <u>320,802</u>	\$ <u>329,522</u>

